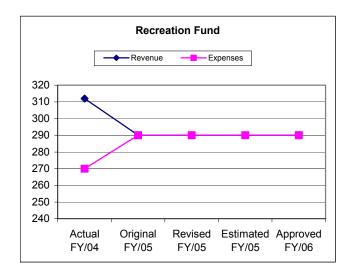
The Recreation Fund is used to account for the proceeds from the City's share of the state cigarette tax, which is required to be used for recreational activities. The purpose of this fund is parallel to the Human and Family Development Goal in that they target healthy youth through ample opportunities for recreation and leisure.

From 1993 to 2003, \$0.21 of state tax was collected on each pack of cigarettes sold. The City received a distribution of \$0.03; \$0.02 goes directly into the General Fund and \$0.01 in the Recreation Fund. These funds are then transferred to the General Fund to help defray the costs of youth recreational programs throughout the City. In FY/03, the state legislature increased the tax on cigarettes to \$.91 per pack. The City's share was adjusted to \$.04.



- The appropriation for the transfer to the General Fund is made based on the estimate of the tax distribution for that fiscal year.
- The fund is anticipated to experience declining revenues due in large part to the increased sale of cigarettes at local Indian reservations and gaming casinos where local taxes do not apply.

RECREATION FUND - 215
RESOURCES, APPROPRIATIONS, AND FUND BALANCE

| (\$000's) | ACTUAL FY/04 | ORIGINAL BUDGET FY/05 | REVISED BUDGET FY/05 | ESTIMATED ACTUAL FY/05 | APPROVED BUDGET FY/06 | APPR 06/ EST ACT 05 CHG |
|---|-----------------|-----------------------------|----------------------------|------------------------------|-----------------------------|-------------------------------|
| RESOURCES: | | | | | | |
| Miscellaneous Revenues Intergovernmental Revenue Cigarette Tax | 0 312 | 0 290 | 0 290 | 0 290 | 0 290 | 0 |
| Total Current Resources Beginning Fund Balance | 312 25 | 290 67 | 290 67 | 290 67 | 290 67 | 0 |
| TOTAL RESOURCES | 337 | 357 | 357 | 357 | 357 | 0 |
| APPROPRIATIONS: | | | | | | |
| Total Transfer to General Fund - 110 | 270 | 290 | 290 | 290 | 290 | 0 |
| TOTAL APPROPRIATIONS | 270 | 290 | 290 | 290 | 290 | 0 |
| FUND BALANCE PER CAFR | 67 | 67 | 67 | 67 | 67 | 0 |
| ADJUSTMENTS TO FUND BALANCE | 0 | 0 | 0 | 0 | 0 | 0 |
| AVAILABLE FUND BALANCE | <u>67</u> | <u>67</u> | <u>67</u> | 67 | <u>67</u> | 0 |